CANTER, ACHENBAUM, HEEKIN INC.
Marketing Counselors

ALVIN A. ACHENBAUM
STANLEY D. CANTER
JAMES R. HEEKIN, JR.
FRED L. LEMONT
ROBERT A. WACHSLER

15 April 1978

Mr. John T. Landry
Executive Vice President
Director of Marketing
Philip Morris Inc.
100 Park Avenue
New York, New York 10017

Dear Mr. Landry:

The research data and analyses of the two studies described herein, which were conducted for Philip Morris U.S.A. by O'Brien-Sherwood Associates and the Commercial Analysts Company, were examined and audited by Canter, Achenbaum, Heekin Inc.

We found that both were conducted in conformity with generally accepted research principles and practices in the field. Moreover, they are consistent with standard statistical sampling procedures normally used for such research.

Alvin A. Achenbaum
Chairman of the Board

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